

ing body of a political subdivision that adopts an exemption under this subsection from reducing the amount of or repealing the exemption. An eligible adult is entitled to receive other applicable exemptions provided by law. Where ad valorem tax has previously been pledged for the payment of debt, the governing body of a political subdivision may continue to levy and collect the tax against the value of the homesteads exempted under this subsection until the debt is discharged if the cessation of the levy would impair the obligation of the contract by which the debt was created. The legislature by general law may prescribe procedures for the administration of residence homestead exemptions.

SECTION 2. Article VIII, Texas Constitution, is amended by adding Section 29 to read as follows:

Sec. 29. (a) After January 1, 2016, no law may be enacted that imposes a transfer tax on a transaction that conveys fee simple title to real property.

(b) This section does not prohibit:

- (1) the imposition of a general business tax measured by business activity;
- (2) the imposition of a tax on the production of minerals;
- (3) the imposition of a tax on the issuance of title insurance; or
- (4) the change of a rate of a tax in existence on January 1, 2016.

SECTION 3. The following temporary provision is added to the Texas Constitution:

TEMPORARY PROVISION. (a) This temporary provision applies to the constitutional amendment proposed by S.J.R. 1, 84th Legislature, Regular Session, 2015.

(b) The amendments to Sections 1-b(c), (d), and (e), Article VIII, of this constitution take effect for the tax year beginning January 1, 2015.

(c) This temporary provision expires January 1, 2017.

SECTION 4. This proposed constitutional amendment shall be submitted to the voters at an election to be held November 3, 2015. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment increasing the amount of the residence homestead exemption from ad valorem taxation for public school purposes from \$15,000 to \$25,000, providing for a reduction of the limitation on the total amount of ad valorem taxes that may be imposed for those purposes on the homestead of an elderly or disabled person to reflect the increased exemption amount, authorizing the legislature to prohibit a political subdivision that has adopted an optional residence homestead exemption from ad valorem taxation from reducing the amount of or repealing the exemption, and prohibiting the enactment of a law that imposes a transfer tax on a transaction that conveys fee simple title to real property."

Adopted by the Senate on March 25, 2015: Yeas 23, Nays 8; the Senate concurred in House amendments on May 29, 2015: Yeas 25, Nays 6; adopted by the House, with amendments, on May 24, 2015: Yeas 138, Nays 0, one present not voting.

Filed with the Secretary of State June 1, 2015.

**PROPOSING A CONSTITUTIONAL AMENDMENT
DEDICATING A PORTION OF THE REVENUE DERIVED
FROM THE STATE SALES AND USE TAX AND THE TAX
IMPOSED ON THE SALE, USE, OR RENTAL OF A MOTOR
VEHICLE TO THE STATE HIGHWAY FUND**

S.J.R. No. 5

A JOINT RESOLUTION

proposing a constitutional amendment dedicating a portion of the revenue derived from the state sales and use tax and the tax imposed on the sale, use, or rental of a motor vehicle to the state highway fund.

BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Article VIII, Texas Constitution, is amended by adding Section 7-c to read as follows:

Sec. 7-c. (a) Subject to Subsections (d) and (e) of this section, in each state fiscal year, the comptroller of public accounts shall deposit to the credit of the state highway fund \$2.5 billion of the net revenue derived from the imposition of the state sales and use tax on the sale, storage, use, or other consumption in this state of taxable items under Chapter 151, Tax Code, or its successor, that exceeds the first \$28 billion of that revenue coming into the treasury in that state fiscal year.

(b) Subject to Subsections (d) and (e) of this section, in each state fiscal year, the comptroller of public accounts shall deposit to the credit of the state highway fund an amount equal to 35 percent of the net revenue derived from the tax authorized by Chapter 152, Tax Code, or its successor, and imposed on the sale, use, or rental of a motor vehicle that exceeds the first \$5 billion of that revenue coming into the treasury in that state fiscal year.

(c) Money deposited to the credit of the state highway fund under this section may be appropriated only to:

(1) construct, maintain, or acquire rights-of-way for public roadways other than toll roads; or

(2) repay the principal of and interest on general obligation bonds issued as authorized by Section 49-p, Article III, of this constitution.

(d) The legislature by adoption of a resolution approved by a record vote of two-thirds of the members of each house of the legislature may direct the comptroller of public accounts to reduce the amount of money deposited to the credit of the state highway fund under Subsection (a) or (b) of this section. The comptroller may be directed to make that reduction only:

(1) in the state fiscal year in which the resolution is adopted, or in either of the following two state fiscal years; and

(2) by an amount or percentage that does not result in a reduction of more than 50 percent of the amount that would otherwise be deposited to the fund in the affected state fiscal year under the applicable subsection of this section.

(e) Subject to Subsection (f) of this section, the duty of the comptroller of public accounts to make a deposit under this section expires:

(1) August 31, 2032, for a deposit required by Subsection (a) of this section; and

(2) August 31, 2029, for a deposit required by Subsection (b) of this section.

(f) The legislature by adoption of a resolution approved by a record vote of a majority of the members of each house of the legislature may extend, in 10-year increments, the duty of the comptroller of public accounts to make a deposit under Subsection (a) or (b) of this section beyond the applicable date prescribed by Subsection (e) of this section.

SECTION 2. The following temporary provision is added to the Texas Constitution:

TEMPORARY PROVISION. (a) This temporary provision applies to the constitutional amendment proposed by the 84th Legislature, Regular Session, 2015, dedicating a portion of the revenue derived from the state sales and use tax and the tax imposed on the sale, use, or rental of a motor vehicle to the state highway fund.

(b) Section 7-c(a), Article VIII, of this constitution takes effect September 1, 2017.

(c) Section 7-c(b), Article VIII, of this constitution takes effect September 1, 2019.

(d) Beginning on the dates prescribed by Subsections (b) and (c) of this section, the legislature may not appropriate any revenue to which Section 7-c(a) or (b), Article VIII, of this constitution applies that is deposited to the credit of the state highway fund for

any purpose other than a purpose described by Section 7-c(c), Article VIII, of this constitution.

(e) This temporary provision expires September 1, 2020.

SECTION 3. This proposed constitutional amendment shall be submitted to the voters at an election to be held November 3, 2015. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment dedicating certain sales and use tax revenue and motor vehicle sales, use, and rental tax revenue to the state highway fund to provide funding for nontolled roads and the reduction of certain transportation-related debt."

Passed the Senate on March 4, 2015: Yeas 28, Nays 2; May 4, 2015, Senate refused to concur in House amendments and requested appointment of Conference Committee; May 6, 2015, House granted request of the Senate; May 29, 2015, Senate adopted Conference Committee Report by the following vote: Yeas 31, Nays 0; passed the House, with amendments, on April 30, 2015: Yeas 138, Nays 3, one present not voting; May 6, 2015, House granted request of the Senate for appointment of Conference Committee; May 30, 2015, House adopted Conference Committee Report by the following vote: Yeas 142, Nays 1, one present not voting.

Filed with the Secretary of State June 1, 2015.

PROPOSING A CONSTITUTIONAL AMENDMENT PRIVATE ROAD WORK BY CERTAIN COUNTIES

S.J.R. No. 17

A JOINT RESOLUTION

proposing a constitutional amendment relating to private road work by certain counties.

BE IT RESOLVED BY THE Legislature of the State of Texas:

SECTION 1. Section 52f, Article III, Texas Constitution, is amended to read as follows:

Sec. 52f. A county with a population of 7,500 [~~5,000~~] or less, according to the most recent federal census, may construct and maintain private roads if it imposes a reasonable charge for the work. The Legislature by general law may limit this authority. Revenue received from private road work may be used only for the construction, including right-of-way acquisition, or maintenance of public roads.

SECTION 2. This proposed constitutional amendment shall be submitted to the voters at an election to be held November 3, 2015. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment to authorize counties with a population of 7,500 or less to perform private road construction and maintenance."

Adopted by the Senate on April 16, 2015: Yeas 31, Nays 0; adopted by the House on May 24, 2015: Yeas 139, Nays 0, one present not voting.

Filed with the Secretary of State May 26, 2015.